

Commencement

Winter 2007

Forty-ninth Commencement 10:00 a.m.. • Saturday • December 15, 2007

Processional: "Pomp and Circumstance" .	
Invocation	Director, Assessment and Institutional Research, Missouri Southern State University
Welcome and Introductions	Dr. Terri Agee Acting President, Missouri Southern State University
Address	Dr. Michael LaFerla, DDS, MS Joplin Orthodontist & Dentist, Missouri Southern State University Outstanding Alumnus '05
Presentation of Class	
Conferring of Degrees	
	Presentation of Diplomas
the Association and be a Rosto-Bigillo for	
Announcement of Academic Honors	
Turning of the Tassel	
Service Recognition	
MSSU Alma Mater (See Page 11)	
Benediction	
Recessional "Sine Nomine"	
Sign Language Interpreter	



Missouri Southern State University Commencement Speaker



former Cum Laude graduate and Outstanding Alumnus of Missouri Southern State University, **Michael LaFerla, DDS, MS**, is a Joplin orthodontist.

Dr. LaFerla has maintained close connections with Missouri Southern since his days as an undergraduate student. He is the Missouri Southern Lionbackers Steering Committee President and Missouri Southern Dental Hygiene Advisory Board President. He also was a member of the Missouri Southern Alumni Association Strategic Planning Committee and the Missouri Southern Alumni Association Board of Directors.

Dr. LaFerla was named Missouri Southern State University Outstanding Alumnus in 2005. The same year, his practice was named Joplin Area Chamber of Commerce Small Business of the Year.

Dr. LaFerla received his Bachelor's degree (B.S.) in Biology with honors (Cum Laude) from Missouri Southern in 1989 and received his Doctorate in Dental Surgery (D.D.S.) from University of Nebraska — Lincoln in 1993. He received his Master's degree (M.S.) in Craniofacial Biology and a Specialty Certificate in Orthodontics from the University of Southern California - Los Angeles in 1996.

He has operated a solo private practice in Joplin since July 1999 and, prior to that, was in practice with Dr. William D. Cook for three years.

He currently serves as President-Elect of the Missouri Orthodontic Association and he is Board-Eligible for the American Board of Orthodontics. Dr. LaFerla has previously served as Southwest Missouri Dental Society President.

He was Dental Class President at the University of Nebraska, won the Pierre Fauchard Academy Award for Outstanding Clinician and received the Chi-Cheung Chan Orthodontic Award.

He is a member of the American Association of Orthodontics (Midwestern Society), the American Dental Association (Southwest Missouri Dental Society), World Federation of Orthodontists, the Southwest Missouri Interdisciplinary Study Club and the Joplin Area Chamber of Commerce.

In addition to being a leader in his professional field, he is a leader in the community. His charity involvement includes the Big Brothers, Big Sisters of Jasper and Newton Counties (where he served as Board President), the American Diabetes Association (where he was Campaign Chairman), and has started the Michael R. LaFerla Orthodontic Team Scholarship Program.

He and his wife, Bre, are the parents of a daughter, Jadyn.

Candidates for Honors & Degrees Baccalaureate Degrees Summa Cum Raude

Grade point average 3.90 or above

Braker, Nicole Cross, Emily Fong, Mungyan Griffith, Tess Hoffmeister, Sarah † Hollingshead, Jeffrey Joslin, Kassie

Kemm, Jeffrey Lauffer, Karen Leiter, Katie Peoples, Sarah Prater, Kristy ‡ Weidert, Blanch

Magna Cum Raude
Grade point average 3.80 - 3.89

Frerer, Bethany Harp, Elaina Swagerty, Heather Taylor, Aaron Thomlinson, Brett Urfer, Kristin Vann, Jamie

Wells, Bernadean Zauche, Jennifer

Oum Raude

Grade point average 3.70 - 3.79

Abram, Dana-Mae Baker, Megan Bayless, Nicholle Broady, Kayla Eshom, Roger Green, Sara Milliken, Kara Montee, Hannah Morang, Hiedi Ogle, Jessica Percy, Myra Victor, Tara

Associate Degrees

First Honors

Grade Point Average 3.90 or above

Crowley, Carman

Goodman, Debbie

Third Honors

Grade Point Average 3.70 - 3.79

Warmoth, Anthony

School of Arts & Sciences

Bachelor of Arts

Bentz, Marie Ann

English Joplin

Braden, Jennifer Kay

Miami, OK

Clark, Ryan Daniel

English Joplin

Davis, Kelly Elizabeth

Communication Neosho

Davis Bodin, Susan T.

Sociology Joplin

Deardorff, Drew W.

Communication Webb City

Doss, Kristen Eileen

English Joplin

English, Julie Leora

Art

Carl Junction

Erman, Kristin

Spanish Joplin

Feller, April A.

Spanish Joplin

Frerer, Bethany Erin

Communication Joplin

Guinn, Jake W.

Spanish Anderson

Harrison, Megan Danielle

Communication Parsons, KS

Hollingshead, Jeffrey David

English / German Gideon

Hoyt, Amber D. Communication

Joplin

James, Jessica Janae

English Neosho

Landon, Ashley Rae

Spanish Miami, OK

Major, Dallas Nicole

Art Joplin

McFadden, Kalee N.

International Studies

Tucson, AZ

Milliken, Kara Marie

Political Science

Joplin

Nepote, Brandon Scott Russell

Art Joplin

Petillo, Todd Owen

Bixby, OK

Poiry, Alexander Charles

History Joplin

Ramos, Wilberto

Spanish **Carl Junction**

Ray, Jennifer Lyn

Sociology Joplin

Stansill, Jessica Marie

Communication Goodman

Stark, Krista Lee

Communication Webb City

Vann, Jamie Lea

Spanish Fair Play

Wofford, Kristenee Fenele

Communication Commerce, OK

Bachelor of Science

Arnall, Robin Lee

Sociology Neosho

Boothe, Rebecca Diana

Biology Joplin

Burris, Justin H.

Biology Seneca

Campbell, Stephanie Dawn *

Sociology Joplin

Capps, Ashley

Biology Joplin

Collins, Lesley E.

Biology Joplin

Cooper, Tiffany M.

Sociology Miami, OK

Daniels, Christeny Jo

Sociology Anderson

Geary, Shawna Michelle

Sociology Neosho

Harp, Elaina Ann

Sociology Anderson Henderson, Heather Lynn

Biochemistry Tipton

Hoffmeister, Sarah Ann †

Biology Joplin

Johnson, Dustin S.

Environmental Health Neosho

Kelley, Patrick Munselle

Biology Carl Junction

Landstad, Christopher Peter

Biology Cassville Lewis, David Paul

Biochemistry Joplin

Lindsay, Tiffany Ann

Chemistry Diamond

Lindsey-Hall, Heidi

Sociology Webb City

Lynch, Daniel Sociology

Joplin McCorkle, Kristin Nichole

Sociology Carl Junction McCown, Lindsay Elaine

Sociology Springfield

Moss, Quentin Sterling

Physics Jasper

Nakasone, Relina Osao

Sociology Neosho

Neely, Frank Edward

Political Science Joplin

Njoroge, Vincent Ndaya

Environmental Health

Kenya Joplin Petersen, Julie Elizabeth

Biology St. Louis

Scheerer, Amanda Michelle

Biology Carthage Seeley, Steven David

Biology Asbury

Taylor, Josh S.

Chemistry Joplin

Wilson, Shannon

Sociology Joplin

School of Business Administration

Bachelor of Science in Business Administration

Beers, Jenilee Dawn

Marketing Sedan, KS

Bledsoe, Matthew C.

International Business

Carl Junction

Blythe, Lori Ann

Accounting **Joplin**

Boyd, Christie Marie

Management / Marketing Edmond, OK

Bullis, Robin Michelle

Management Diamond

Chu, Ching-Yuan

Marketing Taiwan **Joplin**

Crane, Elizabeth Rae

Accounting Joplin

Cupp, Kyle C.

Management Joplin

Daniel, Levi A.

Accounting Webb City

DeVries, Bryson R.

General Business

Sedalia

Downs, Amberly Kay

Accounting **Carl Junction**

Dyer, Jeffrey Scott

International Business Stark City

Eck, Daudi Raphael Windsor

Management Joplin

Eshom, Roger A.

Management / International Business Joplin

Farmer, Christopher Ryan

International Business

Diamond

Feller, April A.

Accounting Joplin

Florido, Chastity Dawn

Management Rockville

Francis, Jonathan Mark

International Business

Webb City

Ganz, Anna A.

Accounting Russia Joplin

Gorechan, Dushan B.

Finance and Economics

Wichita, KS

Gray, Mary Catherine

Accounting Joplin

Greenwell, Valerie A.

Accounting Pierce City

Ipock, Ronald Lee

Management Carthage

Jenkins, Amber DeAnne

Management Nevada

Johnson, Elbert Dwayne

Marketing / Management Kansas City

Juline, Justin Lee

Accounting **West Plains**

Kemm, Jeffrey Scott

Accounting Joplin

Line, Gail L.

Management Webb City

Maina, Doris N.

International Business

Kenya **Joplin**

McCleary, Matthew Scott

Accounting Carterville

Meade, Deneshar Malicia

Finance and Economics / Management **British Virgin Islands**

Metcalf, Ashley Elaine

Accounting Baxter Springs KS

Montee, Hannah Eileen

Marketing Liberal

Moser, Tanya Renee

International Business

Joplin

Ostertag, Amanda Gail

Marketing Monett

Patton, Keri Lynn

General Business **Carl Junction**

Percy, Myra Ann

Accounting Carthage

Prater, Kristy Michelle #

Accounting Mt. Vernon

Queen, Linda M.

Management Joplin

Rainwater, Shauna Lyn

General Business

Webb City

Scatliffe, Carleen Jovita

Finance and Economics
Tortola, British Virgin Islands

Silva, Ismael

International Business

Mexico Verona

Smith, Andrea Nichole

Accounting
Webb City

Smith, Tara Ann

Marketing

Hamilton, Ontario, Canada

Stark, Craig Alden

Marketing Carthage

Stout, Matthew Edward

Management Anderson

Thomlinson, Brett Austin

Finance and Economics

Neosho

Vestal, Lucas D.

Management Baxter Springs, KS

Wagner, Joey Joseph

Marketing / Management

Lampe

Waters, Jacinda Elaine

Marketing Carthage Watson, Danell Javon

Management Blue Springs

Weidert, Blanch E.

Accounting
Webb City

Weston, Christopher Paul

Management Branson

Wigent, Michelle Irene

Accounting Joplin

Williams, Jahala J.

General Business

Joplin

Williams, Kristopher Gene Finance and Economics

Lebanon

Wormington, Jamie Michelle

Marketing Monett

School of Education

Bachelor of Arts

Bumann, Tiffany Joy

Psychology Joplin Pelaez, Danielle Alana

Psychology Joplin

Bachelor of Science

Anderson, Ashley Leeanne

Psychology Joplin

Calvin, Matthew Jason

Psychology Joplin **Davis, Joseph Michael**

Psychology Broken Arrow, OK Foster, Carrie Abigail

Psychology Diamond King, Kenneth Paul Psychology

Psycholog Joplin

Leiter, Katie Marie

Psychology Carthage

Bachelor of Science in Education

Abram, Dana-Mae Louise

Elementary Education
Joplin

Bayless, Nicholle Christine

Elementary Education Neosho

Boyes, Kayleigh Joleen

Elementary Education
Scammon, KS

Braker, Nicole Lyn

Elementary Education Liberal

Broady, Kayla J.

Physical Education Webb City

Carterman, Jennifer Marie

Elementary Education
Neosho

Cary, Heather "Nikan" Sue

Elementary Education Grove, OK

Daugherty, Michael Ted

Physical Education Neosho

DeMoss, Erika Rachelle *

Music Education
Webb City

Farris, Tabitha Lyn

Middle School Education
Neosho

Foster, Brad Alan

Market State Man

Mathematics Education
LaRussell

Edwards, Deidre *

Elementary Education
Joplin

Geyer, Ila Louise

Elementary Education
Pierce City

Griffith, Tess Allison

Elementary Education
Webb City

Grizzle, Breanna Jo *

Elementary Education
Webb City

Hall, Ami A.

Elementary Education Seneca

Hill, Michelle R.

Elementary Education
Webb City

Hogan, Adam Richard

Elementary Education
Bonnots Mill

Howard, Julie Marie

English Education Marionville

Hulstine, Nathan Zachary

Elementary Education
Webb City

Hunley-Askue, Rachel Joy

Business Education Webb City

Inman-Allen, Aimee LeeAnn

*Elementary Education*Joplin

Joslin, Kassie D.

English Education Miami, OK

Lauffer, Karen L.

Elementary Education
Carterville

Lee, Cassie Regina

Elementary Education Miami, OK

Loveless, Michael Paul

*Social Science Education*Joplin

Marion, Paula Suzanne

Elementary Education
Pierce City

McAdams, Bobby D.

Industrial Technology Education Liberal

Miallou, Alix E.

French Education
France
Kansas City

Miller, Laci Marie

Elementary Education
Seneca

Morang, Hiedi Ann

Elementary Education
Joplin

Musso, Meredith Leigh

Elementary Education Rogers, AR

Myers, David L.

Physical Education
Seneca

Ogle, Jessica D.

Elementary Education
Richland

Peoples, Sarah Nicole

Elementary Education
Joplin

Peters, Kenneth W.

Physical Education
Joplin

Renfro, Aimee Jo

Elementary Education Neosho

Severs, Jacque E.

Elementary Education Carthage

Shuster, Erin Marie

Elementary Education Mt. Vernon

Southard, Misty Dawn

Elementary Education
Joplin

Stine, Carrie Lee *

Elementary Education
Carthage

Swagerty, Heather Nicole

Elementary Education
Neosho

Tappana, Lacey Lynn

Elementary Education
Webb City

Urfer, Kristin Michelle

Elementary Education Higginsville

Velliquette, Brett Scott

Physical Education
Joplin

Victor, Tara LeAnn

Elementary Education
Afton, OK

Wynne, Robert Gale

Middle School Education Webb City

Zauche, Jennifer Etta *

Elementary Education Garden City, KS

School of Technology

Bachelor of Science

Allmendinger, Linda Carole

Criminal Justice Administration Favetteville, AR

Ames, Diana June

Criminal Justice Administration Joplin

Base, Patrick H.

Criminal Justice Administration Mt. Vernon

Beene, William Robert

Computer Information Science Joplin

Berry, Jason Travis

Industrial Engineering Technology Joplin

Biastock, Christopher Ryan

Criminal Justice Administration Joplin

Bit-Shawish, Abdallah

Criminal Justice Administration Joplin

Cline, Linda Kay

Criminal Justice Administration Joplin

Cripps, Ashley Michelle

Criminal Justice Administration Pittsburg, KS

Cross, Emily Elizabeth

Health Science Ash Grove

Cunningham, Jennifer Marie

Criminal Justice Administration Sarcoxie

Daugherty, Shanda Lynn

Criminal Justice Administration Fairland, OK

Davis, Robert Donald

Criminal Justice Administration Joplin

Derryberry, Heidi R.N.

Criminal Justice Administration Seneca

Diggs, Matthew LaMonte

Criminal Justice Administration Raytown

Fong, Mungyan

Computer Information Science China Joplin

Forest, Julia V.

Health Science

Union of Soviet Socialist Republics Springfield

Fritz, Erin Kathleen

Criminal Justice Administration Kimberling City

Gardner, Rochelle Lynn

Health Science Lamar

Gollhofer, Kim Ann

Criminal Justice Administration Joplin

Green, Sara Elizabeth

Criminal Justice Administration Cassville

Greer, Ryan Terry Nathen

Health Science Joplin

Guinn, Jake W

Criminal Justice Administration Anderson

Harkey, Jarvis Lee

Computer Forensics Miami, OK

Hill, Lakresha Ann

Criminal Justice Administration Joplin

Houston, Seth Ryan

Criminal Justice Administration Joplin

Lathrop, Kyle James

Criminal Justice Administration Nevada

Lewis, Valerie Sue

Criminal Justice Administration Bolivar

Lindsay, Tiffany Ann

Criminal Justice Administration Diamond

McGuire, Eric Daniel

Criminal Justice Administration Springfield

McNealy, Aaron Desmond

Criminal Justice Administration Kansas City

Mitchell, Laura Elizabeth

Criminal Justice Administration Pierce City

Moore, Marc R.

Criminal Justice Administration Jefferson City

Morris, Jennifer Lynn

Health Science Joplin

Moser, Garret E.

Industrial Engineering Technology Joplin

Owen, Jamie Kay

Criminal Justice Administration Oronogo

Pickup, Justin Keith

Criminal Justice Administration Neosho

Pierce, Terrance Robert

Criminal Justice Administration Hume

Rothwell, Peter Jacob

Juvenile Justice Neosho

Sargent, Chrissie LeAnn

Health Science Jasper

Saylor, AnnMarie

Criminal Justice Administration **Joplin**

Skinner, Robert L.

Industrial Engineering Technology Sulphur Springs, AR

Sparks, Bobby Ray

Industrial Engineering Technology

Spurgeon, Jacqueline R.

Criminal Justice Administration Joplin

Stone, Erol David

Criminal Justice Administration Columbus, KS

Story, Jennifer Rae

Criminal Justice Administration Joplin

Taylor, Nikki J.

Criminal Justice Administration Joplin

Vansel, Christy Leann

Criminal Justice Administration Golden City

Waites, LaDawn Lynette

Criminal Justice Administration Joplin

Wells, Bernadean Arlene

Health Science Webb City

Whiteman, Sherry M.

Health Science Neosho

Wormington, Whitney Morgan

Justice Studies Joplin

Wright, Ashley Michelle

Criminal Justice Administration Everton

Bachelor of General Studies

Branstetter, Chris Lee

General Studies Purdy

Clinkenbeard, Cindy L.

General Studies
Goodman

Corkle, Pamela J.

General Studies

Joplin

Dunlap, Amanda Lynn

General Studies
Joplin

Ferris, Stephen Gregg

General Studies
Joplin

Hoskins, Amber Leigh

General Studies
Joplin

Jensen, Rebecca D.

General Studies Neosho

Pietrzak, Meagan Pietrzak

General Studies
Joplin

Teaford, Ann Louise

General Studies

Joplin

Willis, Shanna DeLea General Studies

Granby

Associate of Arts

Boyer, Rita Ann

General Studies
Joplin

Clinkenbeard, Cindy L.

General Studies Goodman Goodman, Deborah Lynn

General Studies
South Greenfield

McNally, Martha Mae

General Studies
Joplin

Pickett, Nancy M. *General Studies*Joplin

Littlefield, Lindsey M.

General Studies
Joplin

Associate of Science

Base, Patrick H.

Law Enforcement Mt. Vernon

Benefield, Dale Lee

Respiratory Therapy
Joplin

Cline, Linda Kay

Law Enforcement Joplin

Johim

Comer, Christopher M.

Respiratory Therapy Webb City

Crowley, Carman LeAnn

Respiratory Therapy Sheldon

Cunningham, Jennifer Marie

Law Enforcement Sarcoxie Derryberry, Heidi R.N.

Law Enforcement Seneca

Dill, Candace K.

Respiratory Therapy Neosho

Ellis, Betty J.

Respiratory Therapy

Neosho

Eubanks, Krystal L.

General Business

Joplin

Ezell, Charity Catherine

Respiratory Therapy

Neosho

Fry, Elizabeth Arlene

Law Enforcement
Duenweg

Gage, Tamara Renea

Respiratory Therapy

Seneca

Glover, Jr., Albert Dale

Respiratory Therapy
Carthage

Guinn, Jake W

Law Enforcement

Anderson

Hambrough Rosenbohm, Mary

Kathryn

Computer Information Science Joplin

Harper, Rachel LeAnn

Respiratory Therapy
Carthage

Johnson, Charolett Lorene

Respiratory Therapy

Duenweg

Jones, Lauren Page

Respiratory Therapy Broken Arrow, OK

Lathrop, Kyle James

Law Enforcement Nevada

Lawrence, Harel Ray

Law Enforcement

Lamar

Leighton, Moose D.

Respiratory Therapy

Joplin

Manning, Kimberly Ann

Respiratory Therapy

Joplin

Messner, Susan Joy

Law Enforcement

Joplin

Pickup, Justin Keith

Law Enforcement Neosho

Piepenbrink, Crystal Dawn

Respiratory Therapy Webb City

Queen, Amy Christenia

Respiratory Therapy
Webb City

Riley, Rabekah Lynn

Respiratory Therapy Lamar

Sato, Chiho

Neosho

Respiratory Therapy
Japan

Saylor, AnnMarie

Law Enforcement Joplin

Self, Margaret Ann

Respiratory Therapy Joplin

Shah, Samina

General Business
Joplin

Smith, Erin Heather

Respiratory Therapy Miami, OK

Smith, Madelyn Ann

Respiratory Therapy
Joplin

Snook, Gerrett R.

Law Enforcement
Baxter Springs, KS

Stone, Erol David

Law Enforcement Columbus, KS

Taylor, Nikki J.

Law Enforcement Joplin

Turnbeaugh, Ceri Lyn

General Business Oronogo

Warmoth, Anthony Wayne

Computer Information Science Joplin

Warmoth, Jennifer D.

Computer Information Science Joplin

Whiteman, Sherry M.

Respiratory Therapy Neosho

Wormington, Whitney Morgan

General Business Joplin

ALMA MATER

Words by Mary Laird, Class of '39 Music by Emerson Jackson, Class of '39



Our Al-ma Ma - ter, we ho - nor thee,



shap-ing and guid - ing our de-sti - ny.



Af - ter we have part - ed as the years roll by;



we'll keep each me - mo - ry hail, hail to thee.

Missouri Southern State University's "Alma Mater" was drafted during the Joplin Junior College second year by a group that included Mary Laird, Joan Epperson, Enos Currey, Ellen Beasley, and Emerson Jackson. Laird was principally responsible for the lyrics while Jackson set it to music. It was first sung during a Class-Day program in 1939.

Academic Attire

s early as the twelfth century the first modern universities, at Bologna and Paris, were centers of European learning. The usual garb of the time, for both churchmen and laymen, was a long gown which was necessary for warmth in the unheated buildings of the day. Scholars, generally members of church orders, wore such robes and also hoods to protect their shaven heads. Later, skull caps were worn on the head, and the hood became a cape which could be pulled over the head in unpleasant weather. The hood was also sometimes used to collect alms from the more affluent members of the community. As additional universities were founded, distinctive forms of the gown and hood were adopted by their faculties. Variations indicated ranks within the institutions. Strict rules were published and in some cases punishment cited for tailors who departed from the authorized design.

The academic hat was a later development, adapted from the headdress of the ordinary people. Academically, it was originally worn as a symbol of the master's degree, and existed in various forms: some were round, some square and some had a tuft in the center. The flat, square "mortar board" of today origi-

nated at Oxford University in England.

Academic costume came to America in 1754 with the founding of King's College, now Columbia University. Styles became quite varied as they were in Europe, but in 1895 a group of American college and university representatives met to establish a uniform system of academic apparel for this country. This led to the establishment in 1902 of an "Intercollegiate Code of Academic Costume." The American Council of Education formed a committee in 1932 to review the 1895 code, which was again reviewed and revised in both 1960 and 1965.

There are today three basic types of gowns and hoods. The bachelor's gown has pointed sleeves and is designed to be worn closed. Recipients of the associate degrees wear gray gowns designed like the bachelor's gown. The master's gown is designed with an oblong sleeve, open at the wrist and with an arc cut away at the front of the sleeve. It may be worn either open or closed. The doctoral gown is of a full design with voluminous sleeves, and it also may be worn open or closed. Unlike the other two, the doctoral gown is faced down the front with velvet and with three velvet bars on the sleeves. These may be black or a color related to the subject of the degree. Thus, arts, letters and humanities may be white, business degrees may be drab or sapphire blue, education uses light blue, fine arts is brown, music is pink and science is golden yellow, to name a few.

The caps are always black, with a black tassel for baccalaureate degrees and a tassel of the color indicated above for master's. Doctoral caps usually have a tassel of metallic gold color.

The hoods worn by master's degree recipients are lined with the official colors of the institution awarding the degree. The binding and edging of the hood is silk or velvet in the color pertaining to the subject area. Doctoral hoods are longer and designed somewhat fuller, but the colors again are those of the institution granting the degree for the lining, and of the subject for the wide edging. There exists a small bachelor's hood, but generally it is not used in this country.

The hoods awarded in Missouri Southern ceremonies are a combination of colors from each of the collaborating institutions. Traditional colors and corresponding fields of study are:

Brown:

Fine Arts

Crimson: Dark Blue: **Journalism** Philosophy

Golden Yellow:

Science

Lemon Yellow:

Library Science

Light Blue: Pink:

Education

Purple:

Music

Law

Sage Green:

Physical Education

Scarlet: White:

Theology

Arts, Letters, Humanities

Yellow Brown:

Commerce, Business, Accountancy